

EXHIBIT C



**Department of
Taxation and Finance**

Bureau of Conciliation and Mediation Services
W A Harriman Campus, Albany NY 12227-0918

December 14, 2021

Re: CENTURY 21 DEPARTMENT
STORES LLC
CMS No. 000334343
Sales and Use Tax
Period: 12/1/15-5/31/18
Notice ID: L-054320894-6

PHILIP LEE
DELOITTE TAX LLP
2 JERICHO PLAZA
JERICHO NY 11753-2683

21126148962099-BN00

Dear Philip Lee:

The Bureau of Conciliation and Mediation Services (BCMS) has accepted the request for conciliation conference you filed in the above matter.

As you requested, this case will be handled through correspondence, via video or by telephone.

We are sending copies of any documentation you submitted to the office that issued the notices you are protesting. Prior to the conference you may be contacted by that office in an attempt to resolve the dispute.

For more information on the conciliation conference process, visit our website shown below.

Respectfully,

Dawn M. Walsh

Dawn Walsh
Office Assistant 3 - Calc.
518-530-4179
518-435-8554 (fax)



Department of Taxation and Finance
Bureau of Conciliation and Mediation Services

Request for Conciliation Conference

Name of taxpayer Century 21 Department Stores LLC	Taxpayer ID number (EIN or SSN) [REDACTED]		
Current address (number and street) 22 Corland St			
City New York	State NY	ZIP code 10007	Daytime telephone number ()

If you are not representing yourself, you must submit a properly completed power of attorney (Form POA-1). Review 20 NYCRR 4000.2(d) to see if special permission is also needed. For all estate tax matters, submit Form ET-14, Estate Tax Power of Attorney, instead of Form POA-1.

Taxpayer's representative, if any (name of representative and firm) Philip Lee, Deloitte Tax LLP			
Address (number and street) 2 Jericho Plaza			
City Jericho	State NY	ZIP code 11753-1683	Daytime telephone number (516) 918-7809

I am requesting a conciliation conference for tax type: sales and use tax

for the years and/or periods 12/1/2015 - 5/31/2018 because I have received the following:

<input checked="" type="checkbox"/> Notice of deficiency, determination, or another liability with formal protest rights.* Notice date: <u>09/09/2021</u> Notice number L- <u>054320894-6</u> *attach copy of notice	<input type="checkbox"/> Notice of disallowance, refund denial, or unanswered refund claim.* Notice date: _____ Notice number: _____ No notice was received but a claim for refund was filed on: _____	<input type="checkbox"/> Refusal, revocation, suspension, or denial of a license, permit, certificate, registration or exempt status.* Notice date: _____ Notice type: _____ *attach copy of notice
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I will need an interpreter available for the conference: In my language of choice: _____.

I would like my conference scheduled at the Tax Department office located in:

- | | | | | |
|--------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|------------------------------------|
| <input type="checkbox"/> Albany | <input type="checkbox"/> Binghamton | <input type="checkbox"/> Brooklyn | <input type="checkbox"/> Buffalo | <input type="checkbox"/> Hauppauge |
| <input type="checkbox"/> Kew Gardens | <input type="checkbox"/> Rochester | <input type="checkbox"/> Syracuse | <input type="checkbox"/> White Plains | |

- I would like my conference held by telephone: (516) 918-7809.

Explain why you disagree with the department notice (attach additional pages, if necessary):

Please see attached.

I understand that a willfully false representation is a misdemeanor punishable under Penal Law § 210.45.

Print name of person signing <u>Alex D. Hapner, Plan Administrator</u>	Signature <u>Alex D. Hapner, Plan Administrator</u>	Date <u>11/10/2021</u>
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Keep a copy of this request including attachments and the fax confirmation or certified/registered mail receipt (a fax confirmation is not proof of filing).

Fax to: **518-436-8654**

or

Mail to: **NYS TAX DEPARTMENT**
BUREAU OF CONCILIATION AND MEDIATION SERVICES
WA HARRIMAN CAMPUS
ALBANY NY 12227-0918



**Lowenstein
Sandler**

Keara Waldron
Counsel

1251 Avenue of the Americas
New York, New York 10020

T: 973.597.6216
F: 973.597.6217
E: kwaldron@lowenstein.com

October 26, 2021

VIA FIRST CLASS MAIL

New York State Department of
Taxation and Finance
Audit Division-Metropolitan D.O. – Sales Tax
15 Metrotech Ctr Ste 4
Brooklyn, NY 11201-3826

Re: *In re Cortlandt Liquidating LLC (f/k/a Century 21 Department Stores LLC), et al., Case No. 20-12097 (SCC) (Bankr. S.D.N.Y.)*
Notice of Determination, Assessment ID L-054320894-6

To Whom It May Concern:

This office is counsel to Alan Halperin in his capacity as Plan Administrator (the “Plan Administrator”) of Cortlandt Liquidating LLC (f/k/a Century 21 Department Stores LLC) and its affiliates (collectively, the “Debtors”), each of whom filed voluntary cases (the “Bankruptcy Cases”) under Chapter 11 of the Bankruptcy Code on September 10, 2020 (the “Petition Date”) in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”). Pursuant to the *Findings of Fact, Conclusions of Law, and Order Pursuant to Sections 1129(a) and (b) of the Bankruptcy Code and Rule 3020 of the Federal Rules of Bankruptcy Procedure Confirming Debtors’ First Amended Joint Plan of Liquidation Pursuant to Chapter 11 of the Bankruptcy Code* (the “Confirmation Order”) entered by the Bankruptcy Court on April 26, 2021 (the “Confirmation Date”) at Docket No. 883, approving the *First Amended Joint Plan of Liquidation Pursuant to Chapter 11 of the Bankruptcy Code* (the “Plan”), the Plan Administrator was appointed to administer and wind down the Debtors’ remaining, substantively consolidated estate.

The Plan Administrator is in receipt of the Notice of Determination dated September 9, 2021, Assessment ID Number L-054320894-6 (the “Notice of Determination”) providing an estimated tax liability in the amount of \$552,302.86. We write this letter to notify you that, by orders of the Bankruptcy Court as detailed herein, the New York State Department of Taxation and Finance (the “NY Taxing Authority”) is barred, estopped, and enjoined from asserting any claim on account of the Notice of Determination against the Debtors.

Pursuant to the *Order Establishing Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* (the “Bar Date Order”) entered by the Bankruptcy Court on October 29, 2020 at Docket No. 204, the deadline for governmental units to file prepetition claims in the

Bankruptcy Cases was March 9, 2021 (the “Governmental Bar Date”). As established by the Bar Date Order, all governmental units who held a claim against the Debtors that arose prior to the Petition Date were required to file a proof of claim by the Governmental Claims Bar Date or be forever barred, estopped and enjoined from asserting such claim against the Debtors or their estates.

Furthermore, pursuant to the Confirmation Order and as set forth in the *(I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* (the “Notice of Confirmation and Effective Date”), the deadline for filing administrative claims incurred from the Petition Date through the Confirmation Date occurred on May 26, 2021 (the “Initial Administrative Bar Date”) and the deadline for filing administrative claims incurred from the Confirmation Date to May 7, 2021 (the “Effective Date”) occurred on June 7, 2021 (the “Second Administrative Bar Date” and together with the Governmental Bar Date and the Initial Administrative Bar Date, the “Bar Dates”).

Moreover, Article VIII.F of the Plan prohibits the pursuit of all actions to recover under any Released Claim, providing as follows:

F. Injunction

Except as otherwise expressly provided in the Plan or for obligations issued or required to be paid pursuant to the Plan or the Confirmation Order, all Entities who have held, hold, or may hold Claims or Interests that have been released, satisfied, or are subject to exculpation are permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, the Wind-Down Debtor, the Exculpated Parties, or the Released Parties: (1) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (2) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims or Interests; (3) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or the property or the estates of such Entities on account of or in connection with or with respect to any such Claims or Interests; (4) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities on account of or in connection with or with respect to any such Claims or Interests unless such Holder has Filed a motion requesting the right to perform such setoff on or before the Effective Date, and notwithstanding an indication of a Claim or Interest or otherwise that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; and (5) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests released or settled pursuant to the Plan.

Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, principals, and direct and indirect affiliates shall be enjoined from taking any actions to interfere with the implementation or Consummation of the Plan. Each Holder of an Allowed Claim or Allowed Interest, as applicable, by accepting, or being eligible to accept, Distributions under or Reinstatement of such Claim or Interest, as applicable, pursuant to the Plan, shall be deemed to have consented to the injunction provisions set forth in this Article VIII.F. of the Plan.

The NY Taxing Authority was required to file a proof of claim to assert any claim it may have by the applicable Bar Dates, yet our records reveal that the NY Taxing Authority failed to do so. As a result, the NY Taxing Authority is now estopped and enjoined from seeking payment from the Debtors or their estates on account of the alleged liability set forth in the Notice of Determination. Our records reveal that the NY Taxing Authority was served with the Bar Date Order, Confirmation Order and Notice of Confirmation and Effective Date and was therefore on notice of both its obligation to file a proof of claim by the applicable Bar Dates and the injunction established by the Plan.

Furthermore, notwithstanding the fact that the NY Taxing Authority is barred from seeking payment on account of the Notice of Determination, the Plan Administrator also disputes the merits of the assessment itself, primarily on the grounds that it erroneously assumes that certain capital improvements are subject to sales tax. Should it become necessary, the Plan Administrator reserves all rights regarding the merits of the assessment.

On the basis of the foregoing, the Plan Administrator respectfully requests that you withdraw the Notice of Determination and cease any collection efforts on account of the alleged liability set forth therein. While we would prefer not to involve the Bankruptcy Court, we are prepared to take necessary steps to protect and enforce the Plan, and any and all rights are expressly reserved.

Very truly yours,

/s/ Keara M. Waldron

Keara M. Waldron



**New York State Department of
Taxation and Finance**
Audit Division-Metropolitan D.O.-Sales Tax
15 Metrotech Ctr Ste 4
Brooklyn NY 11201-3826

Notice Date: 09/09/2021

NOTICE OF DETERMINATION

CENTURY 21 DEPARTMENT STORES LLC
22 CORTLANDT ST
NEW YORK, NY 10007-3107

Total Amount Due	Payment Due Date
\$552,302.86	09/30/2021
Assessment ID#	
Refer to this number for inquiries	L-054320894-6
Tax Type	Sales and Use
Taxpayer ID#	

Taxpayer's Legal Name

CENTURY 21 DEPARTMENT STORES LLC

Why are you getting this Notice?

Based on an audit, you owe an additional amount.
Refer to the Computation and Computation Summary Sections for details.

We have estimated the amount of tax under section 1138 of the Tax Law. The estimation of tax due may include consideration of any records submitted for audit. You may challenge this Notice through a hearing process by filing a Request for Conciliation Conference or a Petition for a Division of Tax Appeals hearing by 12/08/21.

- ◆ To pay the amount due: go online at www.tax.ny.gov, or call (518) 457-5434, or mail us your payment with the enclosed Payment Coupon.
- ◆ If you disagree, refer to the Notice of Taxpayer Rights for an explanation of your options.

DTF-963 (9/98)

Detach here and return lower portion with payment; do not staple check to coupon.



**New York State Department of
Taxation and Finance**

Payment Due Date: 09/30/2021
Pay the total amount due to avoid additional Penalty and Interest.

Payment Coupon

Taxpayer Name	Assessment ID Number	Total Amount Due	Amount Paid
CENTURY 21 DEPARTMENT STORES LLC	L-054320894-6	\$552,302.86	\$

Form track number	•	For office use only
Amount received	•	
Payment effect/rec'd dates	•	

Payment for additional outstanding liabilities
Enter Assessment ID # for each additional liability you are paying; If paying more than 3, attach a list of the other Assessment IDs.

Assessment ID# _____	\$ _____
Assessment ID# _____	\$ _____
Assessment ID# _____	\$ _____

Total Amount Enclosed

Make your check or money order * payable to the **Commissioner of Taxation and Finance**.

* If you prefer to pay by credit card or directly from your bank account, please visit our Web site at www.tax.ny.gov and select **Make a payment**, or call (518) 457-5434.

DTF-963 (9/98)

TCP0000317 2441700

L0543208946

0000055230286

Computation Section

Based on our audit of your records, we determined that you owe tax, interest, and any applicable penalties (NYS Tax Law sections 1138 and 1145).

Computation Summary Section

Tax Period Ended	Tax Amount Assessed	(+) Interest Amount Assessed	(+) Penalty Amount Assessed	(-) Assessment Payments/ Credits	(=) Current Balance Due
02-29-16	4,684.25	5,669.80	1,405.22	0.00	11,759.27
05-31-16	4,684.25	5,298.28	1,405.22	0.00	11,387.75
08-31-16	4,684.25	4,940.09	1,405.22	0.00	11,029.56
11-30-16	4,684.25	4,598.44	1,405.22	0.00	10,687.91
02-28-17	207,200.32	188,986.53	62,160.03	0.00	458,346.88
05-31-17	4,684.25	3,951.11	1,405.22	0.00	10,040.58
08-31-17	4,684.25	3,641.26	1,405.22	0.00	9,730.73
11-30-17	4,684.25	3,345.72	1,405.22	0.00	9,435.19
02-28-18	5,634.37	3,685.18	1,690.23	0.00	11,009.78
05-31-18	4,684.25	2,785.74	1,405.22	0.00	8,875.21
TOTALS	250,308.69	226,902.15	75,092.02	0.00	552,302.86

NOTE: To view the current balance of any unpaid tax bills, access our web site at www.tax.ny.gov/online.

If you have specific questions about the audit and how we determined your liability, call (347) 390-7314, Audit Division-Metropolitan D.O.-Sales Tax.

IF WE DO NOT RECEIVE a response to this Notice by 12/08/21, this Notice will become an assessment subject to collection action.

DTF-963C (9/98)

Be sure to include the Assessment ID on your check. Writing your Taxpayer ID on your check will help us process your payment faster.

Have you moved?

Go online to update your address or contact information, or update below.

Name		
Street	Apt no.	
City	State	ZIP
Country	Daytime phone ()	
Taxpayer ID#		

Consent to amount due

I agree with the amount due. In accordance with section 1138 of the Tax Law:

- I hereby waive my right to challenge this Notice within 90/150 days.
- The tax, interest, and any applicable penalties will become assessed and subject to collection action.

Mail to the address below



Signature of responsible person

Date

Title

Daytime phone

NYS ASSESSMENT RECEIVABLES
PO BOX 4127
BINGHAMTON NY 13902-4127

DTF-963C (9/98)

**Power of Attorney****POA-1**

(6/17)

Department of Finance

Read instructions on the back before completing this form. For estate tax matters, use Form ET-14, Estate Tax Power of Attorney. Filing Form POA-1 does not automatically revoke any previously filed powers of attorney (POAs), but may affect who receives mailings.

1. Taxpayer information (taxpayers must sign and date this form in section 5)

Taxpayer's name CENTURY 21 DEPARTMENT STORES, LLC.	Taxpayer's identification number [REDACTED]	
Spouse's name (if you filed a joint tax return and both spouses are appointing the same representative)	Spouse's SSN [REDACTED]	
Mailing address (number and street with apartment or suite number, or PO Box) 22 CORTLAND STREET	City NEW YORK	State ZIP code NY 10007
Country (if not United States)		

2. Representative information (special conditions may apply; see instructions)

Primary individual representative name PHILIP LEE	Firm name (if any) DELOITTE TAX LLP	Telephone number 516-918-7809
Mailing address (number and street with apartment or suite number, or PO Box) 2 JERICHO PLZ	City JERICHO	State ZIP code NY 11753
Country (if not United States)	Email address PHILEE@DELOITTE.COM	
Title or profession (see instructions) MANAGING DIRECTOR	PTIN SSN or EIN [REDACTED] NYTPRIN (if applicable)	
Additional individual representative name MARTIN LEVITIN	Firm name (if any) DELOITTE TAX LLP	Telephone number 212-436-5040
Mailing address (number and street with apartment or suite number, or PO Box) 30 ROCKEFELLER PLAZA	City NEW YORK	State ZIP code NY 10112
Country (if not United States)	Email address MLEVITIN@DELOITTE.COM	
Title or profession (see instructions) MANAGING DIRECTOR	PTIN SSN or EIN [REDACTED] NYTPRIN (if applicable)	

*See Statement 1

3. Mailings

We will send copies of notices and other communications related to the matters authorized in section 4 to the primary individual representative listed above. If you want them sent to a different representative who has a POA on file for the same matters, enter that individual's name below.

Name of representative to receive copies of notices and other communications: **PHILIP LEE****4. Authority granted**

The taxpayers named in section 1 appoint the individuals named in section 2 to act as their representatives with full authority to receive confidential information and to perform any and all acts the taxpayers can perform, unless limited below, in connection with the following matters. Your appointed representatives will not have the authority to sign tax returns or delegate their authority to another individual unless specifically authorized below.

Mark an X in all boxes that apply. If this section is left blank, this POA will cover all tax types for all tax periods.

Tax type	Years, periods, or transaction	Tax type	Years, periods, or transaction
<input type="checkbox"/> All		<input checked="" type="checkbox"/> Sales and Use	ALL PERIODS
<input type="checkbox"/> Corporation		<input type="checkbox"/> Withholding	
<input type="checkbox"/> Partnership/LLP/LLC		<input type="checkbox"/> Other (explain):	
<input type="checkbox"/> Personal Income			

Mark an X in the box if this POA is for: An offer in compromise (OIC) case
 A conciliation conference or Tax Appeals hearing

I want to limit the authority granted by this POA as follows (explain): _____

I have other POAs on file for the specific matters identified above and want to revoke all of these other POAs

I authorize the representatives in section 2 to do the following:

<input type="checkbox"/> Sign tax returns (including refund/credit applications) on my behalf	<input type="checkbox"/> Delegate his/her/their authority to another individual
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5. Taxpayer signature

I certify, under penalty of perjury, that I am the taxpayer named in section 1, or a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary acting on behalf of the taxpayer, and that I have the authority to execute this POA.

Signature 	Print or type name (and title, if applicable) Mel Tucker	Date 10/17/18	Telephone number
Spouse's signature (required if spouse listed in section 1)	Print or type name	Date	Telephone number

► IF NOT SIGNED AND DATED, THIS POA WILL NOT BE PROCESSED.

See instructions for Where to send Form POA-1.

02900106171039



CENTURY 21 DEPARTMENT STORES, LLC.
[REDACTED]

NEW YORK STATE DEPARTMENT OF REVENUE POWER OF ATTORNEY

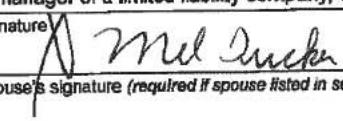
Part I - Power of Attorney

Section 2. Additional Representatives

Name and Address	Telephone No.	PTIN.
1 Anil Kaswan Tax Manager 30 Rockefeller Plaza New York , NY 10112 United States akaswan@deloitte.com	212-653-7876 [REDACTED]	

Section 5. Taxpayer signature

I certify, under penalty of perjury, that I am the taxpayer named in section 1, or a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary acting on behalf of the taxpayer, and that I have the authority to execute this POA.

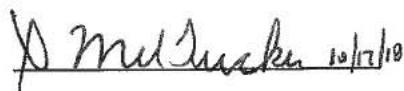
Signature 	Print or type name (and title, if applicable) Mel Tucker	Date 10/19/18	Telephone number
Spouse's signature (required if spouse listed in section 1)	Print or type name	Date	Telephone number

TAXPAYER ID: [REDACTED]
NEW YORK POA-1

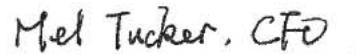
POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE FORM

OTHER LIMITATIONS

The Deloitte Tax representatives have the authority to represent the taxpayer before the New York State Department of Taxation and Finance and communicate with the New York State Department of Taxation and Finance regarding the taxpayer's tax matters, including but not limited to discussing potential settlement options for those matters. The Deloitte Tax representatives cannot make any management decisions, including decisions related to the final settlement of a tax matter, agreeing to a tax liability or extending a statute of limitations. Deloitte Tax also cannot receive funds on behalf of taxpayer or pay its liabilities.



Signature and Date



Print Name and Title